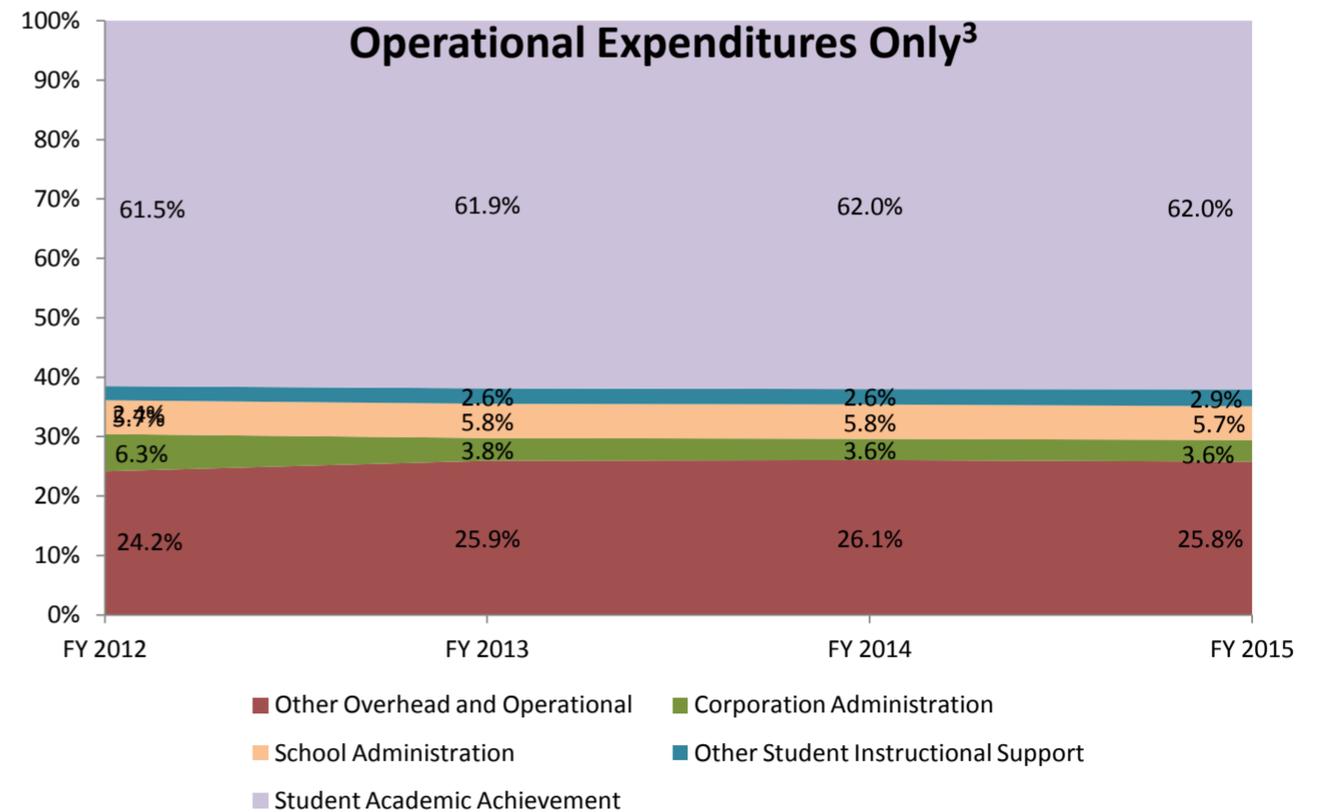
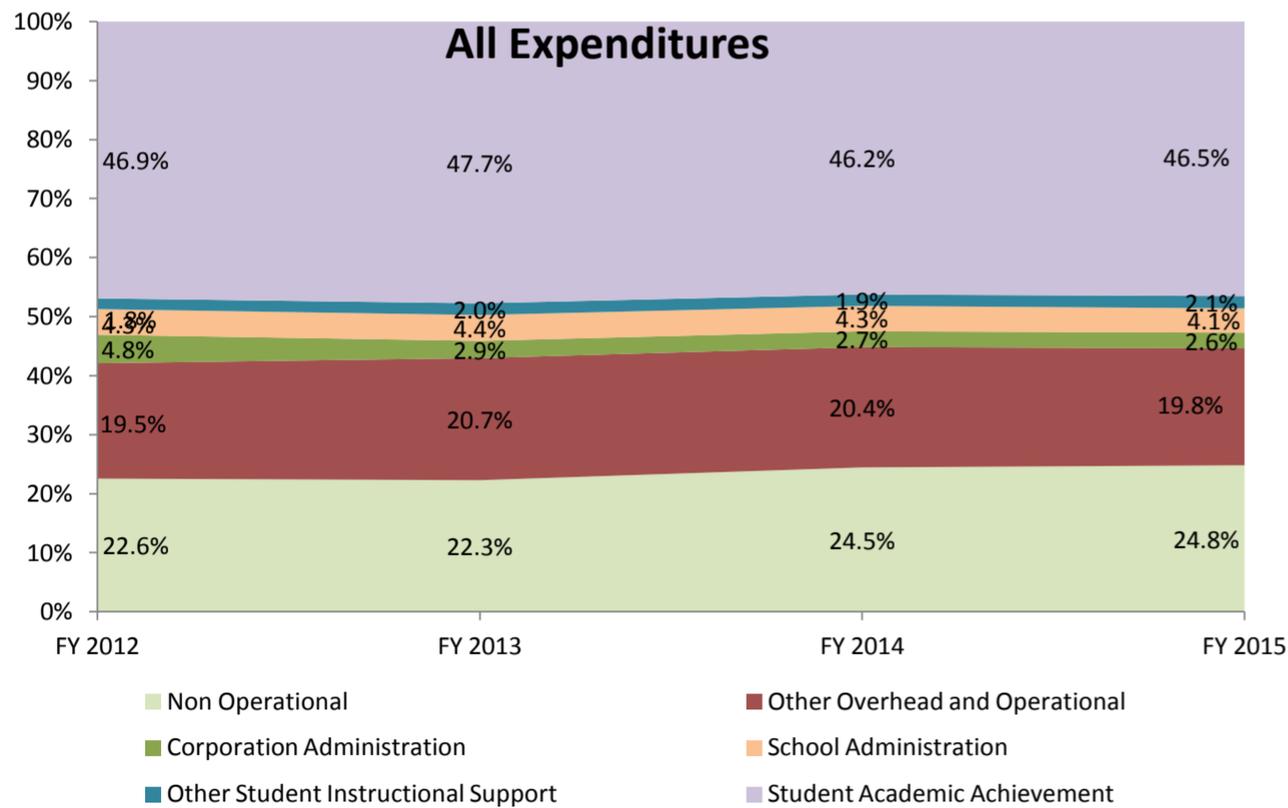


**School Corporation Expenditures by Account**  
**Biannual Financial Report Data**  
**South Madison Com Sch Corp (5255)**

Instructional Expenditures												
	FY 2006 <sup>1</sup>		FY 2009 <sup>2</sup>		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$21,066,118	47.0%	\$13,907,759	33.5%	\$18,571,074	46.9%	\$18,983,598	47.7%	\$18,737,360	46.2%	\$20,061,462	46.5%
Student Instructional Support	\$2,089,095	4.7%	\$1,447,543	3.5%	\$2,436,545	6.2%	\$2,529,721	6.4%	\$2,525,397	6.2%	\$2,672,634	6.2%
<b>Total</b>	<b>\$23,155,213</b>	<b>51.7%</b>	<b>\$15,355,303</b>	<b>36.9%</b>	<b>\$21,007,619</b>	<b>53.1%</b>	<b>\$21,513,320</b>	<b>54.1%</b>	<b>\$21,262,757</b>	<b>52.5%</b>	<b>\$22,734,096</b>	<b>52.7%</b>

Non Instructional Expenditures												
	FY 2006 <sup>1</sup>		FY 2009 <sup>2</sup>		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$7,912,422	17.7%	\$18,356,644	44.2%	\$9,650,277	24.4%	\$9,384,807	23.6%	\$9,344,014	23.1%	\$9,687,430	22.5%
Non Operational	\$13,719,533	30.6%	\$7,847,522	18.9%	\$8,932,640	22.6%	\$8,863,086	22.3%	\$9,908,337	24.5%	\$10,700,478	24.8%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
<b>Total</b>	<b>\$21,631,955</b>	<b>48.3%</b>	<b>\$26,204,167</b>	<b>63.1%</b>	<b>\$18,582,917</b>	<b>46.9%</b>	<b>\$18,247,893</b>	<b>45.9%</b>	<b>\$19,252,351</b>	<b>47.5%</b>	<b>\$20,387,909</b>	<b>47.3%</b>

<b>Grand Total</b>	<b>\$44,787,168</b>	<b>\$41,559,469</b>	<b>\$39,590,536</b>	<b>\$39,761,212</b>	<b>\$40,515,108</b>	<b>\$43,122,005</b>
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Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

**School Corporation Expenditures by Account**  
**Biannual Financial Report Data**  
**South Madison Com Sch Corp (5255)**

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change				
					2006 to 2015	2009 to 2015	2014 to 2015		
<b>Student Academic Achievement</b>									
11050	Regular Programs	Full Day Kindergarten	\$0	\$146,505	\$766,468	\$1,022,431	NA	597.9%	33.4%
11100	Regular Programs	Elementary	\$4,730,133	\$5,554,476	\$7,781,001	\$7,834,821	65.6%	41.1%	0.7%
11200	Regular Programs	Middle/Junior High	\$1,275,240	\$1,560,911	\$2,437,734	\$2,610,135	104.7%	67.2%	7.1%
11300	Regular Programs	High School	\$2,553,561	\$2,994,418	\$4,404,631	\$4,628,654	81.3%	54.6%	5.1%
11420	Regular Programs	Vocational Education - Agriculture B	\$55,660	\$46,944	\$42,507	\$43,564	-21.7%	-7.2%	2.5%
11450	Regular Programs	Vocational Education - Consumer and Homemaking	\$87,688	\$98,891	\$57,541	\$64,829	-26.1%	-34.4%	12.7%
11470	Regular Programs	Vocational Education - Business Education	\$10,952	\$29,423	\$60,363	\$62,565	471.3%	112.6%	3.6%
11480	Regular Programs	Vocational Education - Industrial Education A	\$48,031	\$46,283	\$53,363	\$55,768	16.1%	20.5%	4.5%
11490	Regular Programs	Vocational Education - Industrial Education B	\$5,233	\$4,902	\$4,270	\$5,421	3.6%	10.6%	27.0%
11590	Regular Programs	Vocational Education - Other Vocational Ed. Programs	\$8,111	\$0	\$0	\$0	NA	NA	NA
11630	Regular Programs	Alternative Education Programs - High School	\$58,866	\$51,794	\$59,878	\$57,428	-2.4%	10.9%	-4.1%
12110	Special Programs	Gifted and Talented - Gifted And Talented	\$140,985	\$305,634	\$185,989	\$201,643	43.0%	-34.0%	8.4%
12350	Special Programs	Physical Impairment - Homebound	\$192	\$1,188	\$2,622	\$2,910	1415.4%	144.9%	11.0%
12610	Special Programs	Learning Disability	\$1,182	\$923	\$759	\$734	-37.9%	-20.5%	-3.2%
12710	Special Programs	Equal Opportunity At Risk	\$93,862	\$45,835	\$15,933	\$17,007	-81.9%	-62.9%	6.7%
12810	Special Programs	Special Education Preschool	\$200,750	\$112,750	\$0	\$0	NA	NA	NA
12900	Special Programs	Other Special Programs	\$0	\$0	\$99,487	\$83,129	NA	NA	-16.4%
14100	Summer School Programs	Elementary	\$24,915	\$41,316	\$13,534	\$9,253	-62.9%	-77.6%	-31.6%
14200	Summer School Programs	Middle/Junior High School	\$5,375	\$8,499	\$0	\$0	NA	NA	NA
14300	Summer School Programs	High School	\$90,105	\$33,857	\$473	\$4,613	-94.9%	-86.4%	875.3%
15100	Enrichment Programs	Non-Credit	\$0	\$233	\$0	\$0	NA	NA	NA
16100	Remediation	Remediation Testing	\$21,582	\$668	\$0	\$0	NA	NA	NA
16200	Remediation	Preventive Remediation	\$18,916	\$84,582	\$122,086	\$127,830	575.8%	51.1%	4.7%
17300	Pay. to Other Gov. Units in State	Area Vocat. School (Part. Share)	\$0	\$7,280	\$0	\$0	NA	NA	NA
17400	Pay. to Other Gov. Units in State	Joint Services and Supply - Special Ed.	\$1,840,993	\$1,436,093	\$1,373,191	\$1,394,338	-24.3%	-2.9%	1.5%
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$89,643	\$122,419	\$223,971	\$282,796	215.5%	131.0%	26.3%
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$9,312	\$1,404	\$22,444	\$13,866	48.9%	887.5%	-38.2%
22190	Instruction	Imp. of Instruction - Other Imp. of Instruct. Services	\$0	\$132	\$0	\$0	NA	NA	NA
22220	Instruction	Library/Media Services - School Library	\$294,636	\$321,973	\$199,119	\$125,952	-57.3%	-60.9%	-36.7%
22230	Instruction	Library/Media Services - Audiovisual	\$8,369	\$7,780	\$16,427	\$6,294	-24.8%	-19.1%	-61.7%
22250	Instruction	Library/Media Services - Computer Assisted Instruc. Services	\$89,078	\$120,869	\$0	\$0	NA	NA	NA
22290	Instruction	Library/Media Services - Other Educational Media Services	\$12,128	\$13,817	\$17,488	\$17,600	45.1%	27.4%	0.6%
22310	Instruction	Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$69,192	\$0	\$162,028	\$94,924	37.2%	NA	-41.4%
22360	Instruction	Instruc. Related Tech. - Network Support	\$365,772	\$133,188	\$216,067	\$620,600	69.7%	366.0%	187.2%
22370	Instruction	Instruc. Related Tech. - Hardware Maintenance and Support	\$0	\$0	\$68,572	\$71,151	NA	NA	3.8%
22380	Instruction	Instruc. Related Tech. - PD for Instr. Focused Tech. Pers.	\$0	\$0	\$22,418	\$0	NA	NA	NA
22900	Instruction	Other Support Service - Instruct. Staff	\$0	\$0	\$10,329	\$2,605	NA	NA	-74.8%
25510	Central Services	Textbooks for Rent/Resale - Direction of Rental Service	\$3,193	\$34,673	\$0	\$0	NA	NA	NA
25520	Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$0	\$537,260	\$295,607	\$595,514	NA	10.8%	101.5%
25540	Central Services	Textbks. for Rent/Resale - Other Textbook Rental Service	\$1,044	\$839	\$1,061	\$3,088	195.8%	268.0%	190.9%
25560	Central Services	Textbks. for Rent/Resale - Public Information Services	\$445,042	\$0	\$0	\$0	NA	NA	NA
26497	NA	Teachers Retir. Fund - 07 Acct. Code	\$642,309	\$0	\$0	\$0	NA	NA	NA
<b>Student Academic Achievement Total</b>			<b>\$13,302,049</b>	<b>\$13,907,759</b>	<b>\$18,737,360</b>	<b>\$20,061,462</b>	<b>50.8%</b>	<b>44.2%</b>	<b>7.1%</b>
<b>Student Instructional Support</b>									
21220	Students	Guidance Services - Counseling Services	\$250,800	\$324,388	\$507,335	\$607,372	142.2%	87.2%	19.7%
21340	Students	Health Services - Nurse Services	\$152,564	\$152,782	\$266,552	\$282,424	85.1%	84.9%	6.0%
21390	Students	Health Services - Other Health Services	\$35,612	\$35,313	\$7,189	\$5,069	-85.8%	-85.6%	-29.5%
21990	Students	Other Support Services Students - Other Student Services	\$0	\$3,956	\$0	\$0	NA	NA	NA
24100	School Administration	Office of The Principal	\$859,330	\$931,105	\$1,514,881	\$1,536,810	78.8%	65.1%	1.4%
24900	School Administration	Other Support Services - School Admin.	\$0	\$0	\$229,439	\$240,958	NA	NA	5.0%

**School Corporation Expenditures by Account**  
**Biannual Financial Report Data**  
**South Madison Com Sch Corp (5255)**

Account					Percent Change					
	FY 2006	FY 2009	FY 2014	FY 2015	2006 to 2015	2009 to 2015	2014 to 2015			
<b>Student Instructional Support Total</b>				<b>\$1,298,306</b>	<b>\$1,447,543</b>	<b>\$2,525,397</b>	<b>\$2,672,634</b>	<b>105.9%</b>	<b>84.6%</b>	<b>5.8%</b>
<b>Overhead and Operational</b>										
23110	General Administration	Board of Education - Service Area Direction	\$94,287	\$78,625	\$96,832	\$86,007	-8.8%	9.4%	-11.2%	
23150	General Administration	Board of Education - Legal Services	\$29,250	\$16,082	\$14,190	\$23,701	-19.0%	47.4%	67.0%	
23160	General Administration	Board of Education - Promotion Expenses	\$11,469	\$9,582	\$3,943	\$14,026	22.3%	46.4%	255.7%	
23210	General Administration	Executive Administration - Office of The Superintendent	\$562,576	\$665,486	\$849,416	\$830,734	47.7%	24.8%	-2.2%	
25180	Central Services	Fiscal Services - Property Accounting	\$0	\$0	\$56	\$4,950	NA	NA	8739.3%	
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$5,437	\$7,482	\$1,214	\$1,532	-71.8%	-79.5%	26.3%	
25196	Central Services	Fiscal Services - Other - Cash Change	\$3,680	\$5,627	\$1,339	\$234	-93.6%	-95.8%	-82.5%	
25199	Central Services	Fiscal Services - Other - Other	\$415	\$0	\$0	\$116	-72.0%	NA	NA	
25730	Central Services	Personnel Services - Personnel Services	\$0	\$1,917,487	\$0	\$0	NA	NA	NA	
25750	Central Services	Personnel Services - Health Services	\$9,932	\$8,923,096	\$15,045	\$10,625	7.0%	-99.9%	-29.4%	
25790	Central Services	Personnel Services - Other Personnel Services	\$0	\$434,021	\$1,135	\$1,274	NA	-99.7%	12.3%	
25810	Central Services	Admin. Tech. Services - Tech. Serv. Sup. & Admin.	\$0	\$0	\$72,952	\$152,032	NA	NA	108.4%	
25890	Central Services	Other Technology Services	\$11,258	\$113,303	\$18,860	\$16,299	44.8%	-85.6%	-13.6%	
25920	Central Services	Other Supp. Serv. Cent. Serv. - Ditch Assessments	\$60	\$87	\$5,573	\$355	491.4%	308.0%	-93.6%	
26200	Oper. & Maint. of Plant Serv.	Maintenance of Buildings	\$2,314,347	\$2,616,998	\$3,704,054	\$3,836,020	65.7%	46.6%	3.6%	
26300	Oper. & Maint. of Plant Serv.	Maintenance of Grounds	\$21,353	\$52,125	\$82,195	\$65,741	207.9%	26.1%	-20.0%	
26400	Oper. & Maint. of Plant Serv.	Maintenance of Equipment	\$101,143	\$124,066	\$124,879	\$191,186	89.0%	54.1%	53.1%	
26499	Category not Specified	Other - 2007 Account Code	\$407,442	\$0	\$0	\$0	NA	NA	NA	
26500	Oper. & Maint. of Plant Serv.	Vehicle Maintenance (not buses)	\$16,289	\$10,101	\$40,661	\$34,558	112.2%	242.1%	-15.0%	
26600	Oper. & Maint. of Plant Serv.	Security Services	\$0	\$0	\$531	\$37,584	NA	NA	6978.0%	
26700	Oper. & Maint. of Plant Serv.	Insurance	\$214,777	\$170,523	\$226,573	\$316,997	47.6%	85.9%	39.9%	
26800	Oper. & Maint. of Plant Serv.	Other Op. and Maintenance of Plant	\$0	\$0	\$26,381	\$31,979	NA	NA	21.2%	
27010	Student Transportation	Service Area Direction	\$7,590	\$48,835	\$93,661	\$92,261	1115.5%	88.9%	-1.5%	
27100	Student Transportation	Vehicle Operation	\$314,752	\$474,917	\$661,221	\$725,949	130.6%	52.9%	9.8%	
27200	Student Transportation	Monitoring Services	\$73,653	\$70,462	\$71,098	\$80,257	9.0%	13.9%	12.9%	
27300	Student Transportation	Vehicle Servicing and Maintenance	\$143,081	\$249,357	\$499,092	\$418,566	192.5%	67.9%	-16.1%	
27400	Student Transportation	Purchase of School Buses	\$122,511	\$406,767	\$326,390	\$58,000	-52.7%	-85.7%	-82.2%	
27500	Student Transportation	Insurance on Buses	\$13,283	\$11,607	\$19,953	\$22,788	71.6%	96.3%	14.2%	
27700	Student Transportation	Contracted Transportation Services	\$808,895	\$477,997	\$348,222	\$358,337	-55.7%	-25.0%	2.9%	
27900	Student Transportation	Other Student Transportation Services	\$3,916	\$12,394	\$8,091	\$24,543	526.8%	98.0%	203.4%	
27910	Student Transportation	Bus Driver Training	\$6,500	\$2,800	\$1,800	\$4,200	-35.4%	50.0%	133.3%	
31100	Food Services Operations	Service Area Direction	\$28,284	\$51,923	\$120,667	\$111,482	294.2%	114.7%	-7.6%	
31200	Food Services Operations	Food Preparation and Dispensing	\$519,826	\$514,531	\$776,528	\$767,292	47.6%	49.1%	-1.2%	
31400	Food Services Operations	Food Purchases	\$552,596	\$733,420	\$941,781	\$887,573	60.6%	21.0%	-5.8%	
31900	Food Services Operations	Other Food Services	\$107,827	\$156,942	\$189,682	\$480,230	345.4%	206.0%	153.2%	
<b>Overhead and Operational Total</b>			<b>\$6,506,428</b>	<b>\$18,356,644</b>	<b>\$9,344,014</b>	<b>\$9,687,430</b>	<b>48.9%</b>	<b>-47.2%</b>	<b>3.7%</b>	
<b>Non Operational</b>										
33100	Community Service Operations	Direction of Community Services	\$5,515	\$652	\$826	\$5,131	-7.0%	686.6%	520.8%	
33200	Category not Specified	Community Recreation	\$4,974	\$0	\$0	(\$3,265)	-165.6%	NA	NA	
33400	Category not Specified	Athletic Coaches	\$166,787	\$123,985	\$144,974	\$171,465	2.8%	38.3%	18.3%	
33940	Other Community Services	Child Care Services	\$227,348	\$331,447	\$368,748	\$344,418	51.5%	3.9%	-6.6%	
33990	Other Community Services	Other	\$3,200	\$2,110	\$3,176	\$12,588	293.4%	496.7%	296.3%	
41000	Category not Specified	Land Acquisition and Development	\$34,063	\$0	\$0	\$0	NA	NA	NA	
43000	Category not Specified	Professional Services	\$112,782	\$15,277	\$1,500	\$1,500	-98.7%	-90.2%	0.0%	
45100	Building Acq., Const. and Impr.	Building Acquisition, Const. and Improv.	\$8,204,003	\$88,050	\$588,847	\$1,184,714	-85.6%	1245.5%	101.2%	
45400	Building Acq., Const. and Impr.	Sports Facilities	\$10,154	\$2,218	\$0	\$33,372	228.7%	1404.7%	NA	
45500	Building Acq., Const. and Impr.	Rent of Build., Facilities, and Equip.	\$367,842	\$486,237	\$585,972	\$546,181	48.5%	12.3%	-6.8%	
46000	Category not Specified	Purchase of Moveable Equipment	\$109,664	\$0	\$2,865	\$13,046	-88.1%	NA	355.3%	
47000	Category not Specified	Purchase of Mobile or Fixed Equipment	\$456,938	\$606,601	\$478,592	\$361,803	-20.8%	-40.4%	-24.4%	
49000	Category not Specified	Other Facilities Acq. and Construction	\$0	\$0	\$0	\$73,000	NA	NA	NA	

**School Corporation Expenditures by Account**  
**Biannual Financial Report Data**  
**South Madison Com Sch Corp (5255)**

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change		
					2006 to 2015	2009 to 2015	2014 to 2015
51600 Principal on Debt Other DLGF Approved Debt	\$0	\$454,280	\$287,055	\$213,405	NA	-53.0%	-25.7%
52200 Interest on Debt Temporary Loans	\$35,385	\$73,398	\$0	\$0	NA	NA	NA
53100 Lease Rental Buildings-Principal	\$2,254,500	\$4,025,612	\$6,336,500	\$6,600,500	192.8%	64.0%	4.2%
54100 Advancements and Obligations Veterans' Memorial Fund - Principal	\$3,624	\$3,227	\$0	\$0	NA	NA	NA
54200 Advancements and Obligations Common School Fund - Principal	\$1,161,525	\$1,055,919	\$1,092,436	\$1,124,726	-3.2%	6.5%	3.0%
59100 Other Debt Services Obligations Registrars Fee	\$1,500	\$14,100	\$16,845	\$17,895	1093.0%	26.9%	6.2%
59200 Other Debt Services Obligations Bank Fee	\$415,968	\$564,410	\$0	\$0	NA	NA	NA
<b>Non Operational Total</b>	<b>\$13,575,770</b>	<b>\$7,847,522</b>	<b>\$9,908,337</b>	<b>\$10,700,478</b>	<b>-21.2%</b>	<b>36.4%</b>	<b>8.0%</b>
<b>Prorated by Fund</b>							
26491 NA PERF - Academic Achievement	\$76,494	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Instructional Support	\$9,578	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Overhead and Operational	\$49,465	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Non Operational	\$1,311	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Academic Achievement	\$703,559	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Instructional Support	\$93,556	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Overhead and Operational	\$191,851	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Non Operational	\$12,836	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Academic Achievement	\$29,955	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Instructional Support	\$4,091	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Overhead and Operational	\$5,184	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Non Operational	\$639	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Academic Achievement	\$5,299,260	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Instructional Support	\$683,048	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Overhead and Operational	\$1,158,839	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Non Operational	\$128,903	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Academic Achievement	\$3,799	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Instructional Support	\$517	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Overhead and Operational	\$656	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Non Operational	\$74	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Academic Achievement	\$1,651,003	\$0	\$0	\$0	NA	NA	NA
<b>Prorated by Fund Total</b>	<b>\$10,104,616</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>